

CHAPTER NO. 1066

HOUSE BILL NO. 1480

**By Representatives Ulysses Jones, Cross, Kent, Hassell, Miller, Towns, Larry
Turner, Brooks**

Substituted for: Senate Bill No. 646

By Senator Person

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 5, relative to taxation of property.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-1407(a)(1), is amended by deleting the language "owner of property" and substituting instead the new language "owner of property or taxpayer".

SECTION 2. Tennessee Code Annotated, Section 67-5-1407(a)(1) is amended by deleting the language "executed by the owner" and substituting instead the new language "executed by the owner or taxpayer".

SECTION 3. Tennessee Code Annotated, Section 67-5-1407(a)(1)(A) through 67-5-1407(a)(1)(C), is amended by deleting in each and every instance the word "owned" and substituting instead the new language "under appeal or protest".

SECTION 4. Tennessee Code Annotated, Section 67-5-1412, is amended by adding the following appropriately designated new subsection:

() "Taxpayer" as used in this part, or part 15, means the owner of the property under appeal or any lessee legally obligated to pay ad valorem taxes for which the property is liable. A lessee obligated to pay some but not all of the taxes for which the property is liable, may appeal the assessment only if the owner consents to the appeal in writing. A property manager, attorney, or other authorized agent may authorize an appeal if the taxpayer has authorized in writing the property manager, attorney, or other authorized agent to do so.

SECTION 5. Tennessee Code Annotated, Section 67-5-1412, is amended by adding the following new sentence to the end of subsection (a):

At any conference or hearing pursuant to part 15, and in the event there may be duplicate appeals filed on any parcel or should the State Board of Equalization have reason to believe that representation is not duly authorized, the board may require from any agent, or other representative, written authorization signed by the taxpayer.

() No agent or other representative shall file an appeal before the county or state boards of equalization without first obtaining written authorization from the taxpayer.

SECTION 6. Tennessee Code Annotated, Section 67-5-1514(b), is amended by deleting in its entirety the last sentence of the subsection.

SECTION 7. Tennessee Code Annotated, Section 67-5-1407(e), is amended by adding the following appropriately designated new subdivision:

() In the event there may be duplicate appeals filed on any parcel or should the board have reason to believe that representation is not duly authorized, the board may require from any agent, or other representative, written authorization signed by the taxpayer.

() No agent or other representative shall file an appeal before the county or state boards of equalization without first obtaining written authorization from the taxpayer.

SECTION 8. Tennessee Code Annotated, Section 67-5-1004(1), is amended by deleting from the first sentence the words and punctuation "or floral products." and by substituting instead the following:

apiary, or floral products.


SECTION 9. This act shall take effect upon becoming a law, the public welfare requiring it.

PASSED: May 1, 1998


JIMMY NAIFEH, SPEAKER
HOUSE OF REPRESENTATIVES


JOHN S. WILDER
SPEAKER OF THE SENATE

APPROVED this 19th day of May 1998


DON SUNDQUIST, GOVERNOR